

Indiana Department of Revenue

Claim for Refund

Sales Tax on Gasoline, Gasohol, & Special Fuel Dispensed through Stationary Metered Pumps in Indiana

Name of Taxpayer			Taxpayer Identification (TID) or Non-Profit Certification #						
Street or P.O. Box			Social Security or Federal ID #						
City State Zip		FHWA or IMCA#							
Describe Exempt Use of Gasoline, O	Sasohol, or Special Fu	iel and per	_	ı you ar	e filing a refun	d. Attach additior	nal sheets (if neces	sary):	
Period: Type Fue	Exempt L	Use:							
Period: Type Fue	l:	Exempt L	Jse:						
▼ PLEASE NOTE ▼									
In order to complete this form, you will first need to obtain the current gasoline, gasohol, or fuel tax rate(s) from Departmental Notice #12. You may review Departmental Notice # 12 on our web site at: www.in.gov/dor/reference/notices/pdfs/dn12.pdf or by calling the Department at (317) 232-2339.									
Note: Special fuels include diesel fuel, lique- fied petroleum (LP), compressed natural gas (CNG), compressed methane, and propane.		Column A Gasoline		Column B Gasohol		Column C Special Fuel			
Total gallons purchased for exen	hased for exempt use per receipts.		gallons		gallons		gallons		
2. Total purchase price									
3. Current Rate. (From Departmental Notice #12)									
Total state and federal excise to (Multiply Line 1 x Current Rate)									
5. Taxable amount. (Subtract Line 4 from Line 2)									
6. Total sales tax paid on exempt gallons for exempt purposes. (See chart to calculate amount)									
The person or organization represents special fuel through a stationary mete 6-2.5 of the State Gross Retail Sales	red pump as shown by	attached r	eceipts, such	fuel ha	s been used for	r a purpose which	is exempted in Sec		
6-2.5 of the State Gross Retail Sales Act, and no other claim for refund has been filed on purchases shown on the attached receipts. Signature of Applicant Telephone Number									
Title Date									
For assistance call (317) 232-2339, or you may send an e-mail through our web site by accessing: www.in.gov/dor/contact/email.html then select "sales tax" as your subject title. Mail to: Indiana Department of Revenue 100 N. Senate Avenue, Room N203 Indianapolis, IN 46204									
	▼ FOR	DEPART	MENTAL I	USE C	ONLY 🔻				
If disallowed or adjusted - Explain			ТО	TAL AI	MOUNT OF F	REFUND ►			
Warrant Number									
Tax Analyst Date			Wa	Warrant Date					
Supervisor/Administrator	Date								
Account	Claim Number			User ID Number			☐ Special		
							☐ Signature	on file	

Instructions for Form GA-110LMP

Please note:

In order to complete this form, you will first need to obtain the current gasoline, gasohol, or fuel tax rate(s) from Departmental Notice #12. You may review Departmental Notice # 12 on our web site at:

www.in.gov/dor/reference/notices/pdfs/dn12.pdf or by calling the Department at: (317) 232-2339.

The following instructions are to assist you in completing Form GA-110LMP. The instructions are valid for this form only.

- **Line 1. Total Gallons Purchased for Exempt Use** Enter the total number of gallons purchased for exempt use. You must attach an original Form STR-100 (Certification of Exempt Purchases of Gasoline & Special Fuel) or copies of each gasoline receipt.
- Line 2. Total Purchase Price Enter the total amount paid for the gallons purchased on Line 1.
- Line 3. Current Rate Locate the rate from Departmental Notice #12. If you do not have this Notice, you will need to obtain one before you can proceed. Enter the rate on Line 3.
- Line 4. Total State and Federal Excise Tax Enter the amount of state and federal excise tax included in sales. Multiply Line 1 by the rate on Line 3. And enter the amount on Line 4.
- Line 5. Taxable Amount Subtract the amount on Line 4 from the amount on Line 2 and enter the difference on Line 5.
- **Line 6.** Total Sales Tax Paid on Fuel Used for Exempt Purposes Calculate the amount on Line 6 by using the chart below. Either multiply or divide the amount on Line 5 and enter the amount on Line 6. This will be the amount being claimed as a refund.

Chart to Calculate Line 6

Dates	How to Calculate				
1999 through 11/30/02	Divide the amount(s) on Line 5 by 21				
12/01/02 through 03/31/08	Multiply Line 5 by 5.66% (.0566)				
04/01/08 forward	Multiply Line 5 by 6.54% (.0654)				

Please note:

If you are filing using different periods of time and rates for gasoline and sales, you must complete a different form for each period.

Taxpayer Representatives must have a valid POA-1 (Power of Attorney Form) on file with the Department. If you do not have a POA-1 form, you may obtain one from our web site at: www.in.gov/dor/taxforms/pdfs/poa1.pdf

If you have questions or need assistance please call (317) 232-2339, or you may send an e-mail through our web site by accessing: www.in.gov/dor/contact/email.html

Additional GA-110LMP forms may be requested by calling our Form Order Line at (317) 615-2581, leaving the order on our voice mail. Or, download a GA-110LMP by visiting: www.in.gov/dor/taxforms/pdfs/ga-110lmp.pdf

Mail completed form to:

Indiana Department of Revenue
Tax Administration / Support, Mail Stop #105
100 N. Senate Avenue, Room N203
Indianapolis, IN 46204

Retain a copy of the completed form for your records.